



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

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Executive Director

December 27, 2002

LTA 2002/093

TO COUNTY ASSESSORS:

TAXABLE PUBLICLY OWNED LANDS

Section 11 of Article XIII of the State Constitution specifies a formula for use in determining assessed valuation of certain types of publicly owned lands.

In accordance with Article XIII, the factor to be used for 2003-04 assessments with respect to land assessed on the lien date in 1966 has been determined to be 40.42021. For land assessed on the lien date in 1967, it is 36.17043.

The 2002-03 assessed valuation on land only of \$1,080,229,182,000 was divided by the January 1, 2002 civilian population figure of 34,889,000. The resultant current land value per capita was divided by \$766 to obtain the 1966 factor and by \$856 to obtain the 1967 factor.

If you have any questions concerning this information, please contact the Research and Statistics Division at (916) 445-0840.

Sincerely,

/s/ James E. Speed

James E. Speed  
Executive Director

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## TAXABLE PUBLICLY OWNED LANDS ASSESSMENT (PHILLIPS) FACTOR

Roll Year	1966 Factor \$766	1967 Factor \$856
1969-70	--	--
1970-71	1.32507	1.18575
1971-72	1.41570	1.26685
1972-73	1.47259	1.31776
1973-74	1.54143	1.37937
1974-75	1.59258	1.42514
1975-76	1.72477	1.54343
1976-77	1.84575	1.65169
1977-78	2.00811	1.79698
1978-79	2.21431	1.98150
1979-80	2.22872	1.99439
1980-81	2.55088	2.28268
1981-82	2.92929 <sup>a</sup>	2.62130 <sup>a</sup>
1982-83	13.17551	11.79023
1983-84	14.25566	12.75682
1984-85	15.04810	13.46594
1985-86	16.37038	14.64920
1986-87	17.45797	15.62244
1987-88	18.30244	16.37811
1988-89	19.59740	17.53693
1989-90	21.00348	18.79517
1990-91	23.17792	20.74099
1991-92	25.66032	22.96239
1992-93	27.43241	24.54816
1993-94	28.48190	25.48731
1994-95	29.02408	25.97249
1995-96	28.81755	25.78767
1996-97	28.90628	25.86707
1997-98	29.14426	26.08003
1998-99	29.78167	26.65042
1999-2000	30.48343	27.27840
2000-01	32.51973	29.10060
2001-02	34.79997	31.14109
2002-03	37.72384	33.75755
2003-04	40.42021	36.17043

<sup>a</sup> Values derived using the 1981-82 factors must be multiplied by a factor of four in order to obtain a 1981-82 assessed value at 100 percent of full value.